

ARTICLE 10

SECTION 6

DEDUCTIONS

1. GENERAL

This section identifies allowable income deductions. In order to be able to identify allowable deductions, the worker must first determine:

- A. If available nonexempt income is earned or unearned;
- B. If the MFBU includes an aged, blind, or disabled MN person; and
- C. If the MFBU includes a LTC person.

Each of these factors above determines which deductions are allowable.

Item 3, below, details deductions to be applied when there is an ABD-MN person in the MFBU. Item 4, below, details deductions for AFDC-MN, MI or ineligible persons who are not included in an MFBU with an aged, blind or disabled spouse or child. Deductions that apply to both ABD-MN MFBU's and non-ABD MN MFBU's have been detailed in both items 3 and 4 below.

Deductions are allowed in the order in which they appear in this section. Deductions entered as BICs on MACB cases will be automatically deducted in the appropriate order. Form MC 176W and/or form 14-29 DSS may require completion to determine the correct deductions. For manual share of cost computations, appropriate deductions will be entered on form MC 176M or form MC 176M LTC. MEM FORMS Section provides forms completion instructions.

2. VERIFICATION OF DEDUCTIONS

Deductions must be verified:

- A. At initial application or reapplication; and
- B. When a change is reported.

3. DEDUCTIONS FOR MFBU'S THAT INCLUDE ABD MN PERSONS (EXCEPT SPECIAL PERCENT PROGRAMS)

The deductions detailed below are subtracted, as appropriate, from nonexempt income of MFBU's that include ABD MN persons except for MFBU's for the Special Percent Programs. These deductions are allowed only if a member of the MFBU applies, and is found eligible as aged, blind or disabled.

A. Educational Expenses

1) General

Certain educational expenses for college or similar training, which are incurred by a beneficiary are deducted from income received for educational purposes or any loan received for educational purposes which is counted as property.

2) Income for Educational Purposes

Income for educational purposes from which allowable expenses can be deducted includes, but is not limited to:

- a) Exempt student loans, grants, or fellowships (as detailed in MPG, Article 10, Section 3); and
- b) Nonexempt student loans, grants, or fellowships which do not require repayment; and
- c) Social Security and Veterans Administration payments to a child attending school which are based on a deceased or disabled parent's entitlement; and
- d) Veterans Educational Assistance Program payments.

3) Allowable Educational Expenses

Allowable educational expenses shall be deducted from educational income if they are incurred by a beneficiary for college or similar training. These expenses must be documented to be allowed as deductions. Allowable educational expenses include:

- a) Tuition;
- b) Books;
- c) Fees;
- d) Equipment and Supplies;
- e) Special clothing needs;
- f) Child care services; and
- g) Transportation.

The cost of transportation to and from school is based on the mode most economically available and feasible in the particular circumstances. If it is determined that personal car usage meets these criteria, all actual transportation costs will be prorated based on the percentage of miles driven to and from school to total miles driven each month. Allowable transportation costs include, but are not limited to, car payments, car insurance, registration, and gasoline.

4) How to Deduct Educational Expenses

Documented allowable expenses will be deducted in the following order:

- a) First, deduct allowable expenses from totally exempt loans or grants detailed in Article 10, Section 3;
- b) Next, deduct any remaining educational expenses from other loans for educational purposes that are considered property, as detailed in MPG Article 9; and
- c) Finally, deduct any remaining allowable educational expenses from other income received for educational purposes.

5) Apportionment of Educational Expenses

Apportion educational expenses over the period of time they are intended to cover to determine the monthly deduction.

6) Reimbursed Educational Expenses

Applicant/beneficiaries may not use reimbursed expenses as deductions from loans or grants (e.g., WIN Child Care, ESP Training Related Expenses).

B. Support Payment From an Absent Parent

One-third of any payment received which is made by an absent parent for the support of a disabled or blind child is an allowable deduction.

C. \$20.00 Deduction

- 1) Deduct \$20 from the combined nonexempt unearned income of all aged, blind or disabled MN persons and the spouse or parents of these persons.

Note: This deduction is added back into the budget for LTC recipients.

- 2) After applying the \$20 deduction to unearned income, if any portion of the \$20 deduction remains, it will be subtracted from earned income as detailed in F., below.

D. Student Deduction for Blind or Disabled Persons

1) Amount/Criteria

A maximum of \$1,620 per year may be deducted from the nonexempt earned income of a blind or disabled person who is:

- a) Under age 22;

- b) Presently unmarried;
- c) Not a parent; and
- d) Presently enrolled or will be enrolled for at least eight hours a week during one month of either the:
 - (1) Current calendar quarter; or
 - (2) Next calendar quarter.

2) Method of Deduction

The worker must allow this deduction from the gross income prior to making the gross income entry on the 278B.

The worker will document, on back of form 176M or on form 16-2 DSS, the duration and amount of the monthly deduction.

E. 30 Plus 1/3 Earned Income Deduction for AFDC-MN or MI Persons

ABD MN MFBUs which include an AFDC-MN or MI person may be entitled to the \$30 plus 1/3 deduction. The 30 plus 1/3 deduction is computed by deducting the first \$30 of the non-exempt earned income, and subtracting 1/3 of the amount remaining after the \$30 deduction.

- 1) An AFDC-MN or MI person is entitled to the \$30 plus 1/3 deduction if the person meets all of the following conditions:
 - a) Is the spouse or parent of an aged, blind, or disabled MN person; and
 - b) Was eligible for and receiving an AFDC cash grant, or was not receiving an AFDC cash grant due to the adjustment of an overpayment, from any state in one of the four months immediately prior to the month in which the deduction will be applied; and
 - c) Did not receive the \$30 plus one-third deduction in any AFDC cash family budget unit for four consecutive months without an intervening twelve consecutive month period when he/she was not an AFDC recipient.
- 2) When the beneficiary received the \$30 plus one-third deduction in any MFBU or AFDC FBU for four consecutive months as detailed in E.1) above, deduct a \$30 disregard for a period of eight consecutive months immediately following the end of the four consecutive months.

If for any reason the beneficiary does not receive the \$30 deduction in a month, that month will still count as one of the eight consecutive months.

If the beneficiary has received the \$30 plus one-third deduction in any AFDC Assistance Unit for more than four months, each month that exceeds the four-month period will count as one of the eight consecutive months for the \$30 disregard.

- 3) When the additional eight consecutive month period has expired, a beneficiary is not entitled to receive either the \$30 plus one-third or the \$30 deduction again until he/she has not received AFDC for twelve consecutive months.

See MEM Procedures 10L for examples of application of the \$30 plus one-third and \$30 deduction.

F. Balance of \$20 Deduction

Any portion of the \$20 income deduction detailed in 2.C. above, which is in excess of the nonexempt unearned income, is deducted from the combined nonexempt earned income of aged, blind, or disabled MN persons and the spouse or parents of these persons.

G. Sixty-Five Plus One-Half - Earned Income Deduction

Deduct the first \$65 plus one-half of the remainder of the nonexempt earned income which remains after applying appropriate deductions detailed above. This deduction is allowed for aged, blind, or disabled MN persons and the spouse or parents of these persons.

H. Work Expenses of the Blind

In addition to the \$65 plus one-half deduction, deduct the actual cost of work related expenses from the nonexempt earned income of a blind person.

I. Income Necessary to Achieve Self-Support for Blind and Disabled Persons

Deduct non-exempt earned and unearned income of a blind or disabled person if the income is needed to implement a plan of self-support that meets all of the following criteria:

- 1) Is in writing; and
- 2) Was initiated and approved while the person was receiving SSI/SSP; and
- 3) The person continues to follow the plan of self-support.

J. Deduction for In-Home Supportive Services for ABD-MN Persons

1) General

This deduction is available only to aged, blind, or disabled persons, including SGA disabled, who are both:

- a) Paying for in home services from their own income and the services are needed to keep them out of Long Term Care or board and care; and
- b) The services are not being provided by a family member living in the home. In this context, family members are spouses, parents, and children under 21.

Note: IHSS cases are handled by specialized workers through Adult Services.

2) Intake

- a) As part of the intake interview, all persons applying as aged, blind or disabled are to be informed of the possibility of the deduction whether they are currently paying for in home services or not. Explain the procedures involved and verifications needed, if not done at pre-app.
- b) If the applicant is paying for services but does not wish to pursue the verification process, make a narrative entry - "IHSS deduction explained - refused."
- c) If the applicant wishes to pursue the verification, refer the case to the IHSS Eligibility Unit.

3) Granted

Review the possibility of the deduction at each redetermination. If requested at that time, or at any other time, refer to the IHSS Eligibility Unit.

K. Income Used to Determine Public Assistance Eligibility of Another Family Member

- 1) Deduct that portion of the income of an MN or MI person or a person responsible for the MFBU which is counted in determining the eligibility of a spouse, parent or child as a PA or Other PA recipient.
- 2) Deduct the income of a stepparent and the value of income in kind provided by a stepparent which is counted in determining the eligibility of a spouse or stepchildren as PA or Other PA recipients.

L. Health Insurance Premium of all MN or MI Persons

Deduct health insurance premiums paid by and purchased for any person in the family, as follows:

- 1) Average health insurance premiums paid less often than monthly to determine the monthly deduction. (See MPG Article 10, Section 4 for apportionment instructions.)
- 2) Deduct the appropriate premium for Medicare Part B coverage until Buy-In occurs. (Refer to Article 15, Section 4 for Buy-In procedures.)

M. Impairment Related Work Expenses (IRWE) (QMB or SGA determinations only)

IRWE are those expenses of a working disabled applicant/beneficiary that are necessary for that person to become or remain employed. Such expenses include, but are not limited to be:

- 1) Required to control a disabling condition thereby enabling the individual to work;
- 2) Essential to performance of physical and/or mental demands of a job, e.g., wheelchairs, respirators, prosthesis;
- 3) Necessary in preparing for a trip to work, in traveling to and from work, or assistance needed immediately upon returning from work, e.g., attendant care services, transportation costs, exterior ramps, and railing or pathways modified to the exterior of the applicant's/beneficiary's residence.

N. Guardian/Conservator Fees

- 1) Reasonable court approved guardian/conservator fees shall be deducted from the unearned income of an aged, blind or disabled medically needy person if all of the following conditions are met:

- a) The fees are paid to a court appointed guardian or conservator of an individual who has been declared by a court to be substantially unable to manage his/her own financial resources; and
- b) The court appointed guardian or conservator is required by the entity paying the unearned income as a condition of rendering payment to incompetent persons; and
- c) The guardian or conservator provides a signed statement from the entity making such payment verifying the requirement in b) above.

If all of the above conditions are not met, no deduction for guardian/conservator fees is allowed.

EXCEPTION: This deduction does not apply to Long Term Care cases.

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- 2) Payments made by Social Security or other entities to a representative payee on behalf of incompetent persons do not meet the conditions specified in subsection 1) b) above.

Verification Requirement

When a guardian/conservator asserts that reasonable court approved fees exist and he/she has provided verification that the applicant/beneficiary has income from which fees are an allowable deduction, the worker must request the following:

- 1) A copy of the court order authorizing payment of fees from the account of the applicant/beneficiary to the guardian/conservator. The order must include the amount of the fee and the month for which the fee is authorized.
- 2) A written statement from the guardian/conservator describing the services provided during the month, how the fee was calculated, including hours spent on the conservatee's affairs, and the rate being charged as well as any other costs included in the fee.

Upon receipt of the requested verification, the worker is to presume the fees billed in the statement are reasonable provided the amount matches the amount shown in the court order and there is no circumstance which leads the worker to believe that the fee amount should be questioned. Examples of questionable fees which may require further review and documentation include fees for personal services, charges for services not related to the administration of the conservatee's estate, fees which vary constantly from month to month where there is no change to income, property, etc. and there is no court activity.

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In order to clarify and review questionable fees for consideration as an appropriate income deduction, a written statement regarding the following items can be requested from the guardian/conservator:

- Why personal services are required,
- Why the fees fluctuate from month to month if there is no change to income, property, etc. and there is no court activity, or
- Why the fees are higher than what is normally charged for similar services.

The guardian/conservator must be given a reasonable time period to respond. The SOC is to be calculated without the fee deduction until the reasonableness of the fee is verified.

O. Court Ordered Alimony or Child Support Paid

Court ordered alimony or child support, or child support paid pursuant to an agreement with a district attorney, will be deducted from the income of an ABD beneficiary when it is actually paid by the beneficiary. The amount deducted shall be the lesser amount:

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- 1) Actually paid.
- 2) Specified in the court order or agreement with a district attorney.

4. DEDUCTIONS FOR MFBUs THAT DO NOT INCLUDE AN ABD-MN PERSON

Deductions detailed below are for AFDC-MN, MI or ineligible members of an MFBU which does not include an eligible aged, blind, or disabled spouse or child. These are deducted from income in the following sequence.

A. Educational Expenses

1) General

Certain educational expenses for college or similar training, which are incurred by a beneficiary, are deducted from income received for educational purposes or any loan received for educational purposes which is property.

2) Income for Educational Purposes

Income for educational purposes from which allowable expenses can be deducted includes, but is not limited to:

- a) Exempt student loans, grants, or fellowships (as detailed in MPG Article 10, Section 3); and
- b) Non-exempt student loans, grants, or fellowships which do not require repayment; and
- c) Social Security and Veterans Administration payments to a child attending school which are based on a deceased or disabled parent's entitlement; and
- d) Veterans Educational Assistance Program payments.

3) Allowable Educational Expenses

Allowable educational expenses shall be deducted from educational income detailed in 2) above, if they are incurred by a beneficiary for college or similar training. These expenses must be documented in order to be allowed as deductions. Allowable educational expenses include:

- a) Tuition;
- b) Books;
- c) Fees;
- d) Equipment and supplies;
- e) Special clothing needs;
- f) Child care services; and
- g) Transportation.

Cost of transportation to and from school is based on the mode most economically available and feasible in the particular circumstances. If it is determined that personal car usage meets these criteria, all actual transportation costs will be prorated based on the percentage of miles driven to and from school to total miles driven each month. Allowable transportation costs include, but are not limited to, car payments, car insurance, registration, and gasoline.

4) How to Deduct Educational Expenses

Documented allowable expenses will be deducted in the following order:

- a) First, deduct allowable expenses from totally exempt loans or grants detailed in Article 10, Section 3;
- b) Next, deduct any remaining educational expenses from other loans for educational purposes that are considered property, as detailed in MPG Article 9;
- c) Finally, deduct remaining allowable educational expenses from other income received for educational purposes.

5) Apportionment of Expenses

Apportion educational expenses over the period of time they are intended to cover to determine the monthly deduction.

6) Reimbursed Expenses

Applicant/beneficiaries may not use reimbursed expenses as deductions from loans or grants (e.g., WIN Child Care, ESP Training Related Expenses).

B. Deduction for Work Expenses

Deduct \$90 for mandatory deductions and work related expenses from the non-exempt gross earned income of each AFDC-MN and MI person.

C. \$30 Plus 1/3 Earned Income Deduction

- 1) Deduct \$30 of nonexempt earned income plus deduct 1/3 of the amount left after subtracting the \$30 deduction of an AFDC-MN or MI person, if the person meets all of the following conditions:
 - a) Was eligible for and receiving an AFDC cash grant, or was not receiving an AFDC cash grant due to the adjustment of an overpayment, from any state in one of the four months immediately prior to the month in which the deduction will be applied; and

- b) Did not receive \$30 plus one-third deduction in any AFDC cash family budget unit for four consecutive months without an intervening twelve consecutive months period when he/she was not an AFDC recipient.
- 2) When the beneficiary has received the \$30 plus one-third deduction in any MFBU or AFDC Assistant Unit for four consecutive months as provided in C.1) above, deduct a \$30 disregard for a period of eight consecutive months immediately following the end of the four consecutive months.

If for any reason the beneficiary does not receive the \$30 deduction in a month, that month shall nonetheless count as one of the eight consecutive months.

If the beneficiary has received the \$30 plus one-third deduction in any AFDC Assistance Unit for more than four months, each month that exceeds the four-month period will count as one of the eight consecutive months for the \$30 disregard.

- 3) When the additional eight consecutive month period has expired, a beneficiary is not entitled to receive either the \$30 plus one-third or the \$30 deduction again until he/she has not received AFDC for twelve consecutive months.

See MEM Procedures 10L for examples of application of the \$30 plus one-third and \$30 deductions.

D. Dependent Care Deduction

1) Criteria

Deduct dependent care from the remaining non-exempt earned income when:

- a) The person has reasonable and necessary costs of obtaining child care for a child or incapacitated person in the MFBU; and
- b) The worker determines that adequate dependent care cannot be provided by another member of the MFBU. (See c) below, for exception.)
- c) The dependent care deduction is allowed to a member of the MFBU, other than a spouse or parent, if the MFBU member terminated employment specifically to provide the necessary care.

2) Amount of Deduction

The amount deducted is the lesser of the actual amount paid or:

- a) \$200 per child under two years old, or
- b) \$175 per child two years of age or older
- c) \$175 per incapacitated person.

Reminder: if the actual amount paid is less than the maximum allowable deduction detailed above, the actual amount paid will be allowed.

3) Private Schools

When a child is attending a private school, such as Shah Montessori School, only that portion of the payment which is for child care before and after school is allowable as a deduction for child care.

4) Live-In Housekeeper/Care Provider

The criteria, stated in 1) above for dependent care deduction, must be met to allow the payment as an earnings deduction.

As with other dependent care, the receipt shall identify the specific amount paid for the care of each dependent for the time the applicant/beneficiary worked. The client must provide a separate statement identifying all the tasks performed by the live-in and the amount paid for services other than dependent care. This statement will be obtained at onset of a live-in arrangement. The amount allowed for the care of each dependent shall not exceed the maximums established above in C.2).

When the income to the live-in is totally or partially in kind from the applicant/beneficiary, any cash payment plus the chart values for in kind income will be used to compute the total amount of dependent care. In this situation the total cost of care will be prorated for the number of dependents.

5) Verification

a) Cost of Care

The cost of childcare or care of an incapacitated person will be verified by viewing receipts, cancelled checks, or a signed statement from the person or organization receiving the payment.

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b) Incapacity

As a condition for allowing dependent care costs for an incapacitated person, the incapacity must be verified on form 16-3 DSS or other written statement from a physician. The verification must include a statement that the person requires care due to the incapacity. The worker will set a computer tic control to review the incapacity or discontinue allowing the deduction based on the information on the verification document. When the incapacity is permanent, the review and re-verification will be obtained at the annual review.

E. Court Ordered Alimony or Child Support Paid by AFDC-MN or MI Beneficiary

Court ordered alimony or child support, or support paid as the result of an agreement with a district attorney, is deducted from the income of an AFDC-MN or MI beneficiary when it is actually paid by that beneficiary.

The amount deducted is the lesser of the amount:

- 1) Actually paid; or
- 2) Specified in the court order or agreement with a district attorney.

F. Child/Spousal Support Received by AFDC-MN and MI Members

Deduct \$50 of each month's child/spousal support received in the current month by AFDC-MN and MI family members, whether provided voluntarily or by court order.

G. Income Use to Determine Public Assistance Eligibility of Another Family Member

- 1) Deduct that portion of the income of an MN or MI person or person responsible for the MFBU which is counted in determining the eligibility of a spouse, parent, or child as a PA or Other PA recipient.
- 2) Deduct the income of a stepparent and the value of income in kind provided by a stepparent which is counted in determining the eligibility of a spouse or stepchildren as PA or Other PA recipients.

H. Health Insurance Premiums

Deduct health insurance premiums paid by and purchased for any person in the family. Average health insurance premiums paid less often than monthly to determine the monthly deduction.

Exceptions: This deduction is not allowed for the Special Percent Programs and the QMB Program.

5. DEDUCTIONS FOR MFBUs THAT INCLUDE A LTC PERSON

A. For MFBUs that include a LTC person, deductions listed in items 3 and 4 above are deducted from income, and are then added back into the total countable income except for the following two deductions.

- 1) Income of an MN or MI person used to determine Public Assistance eligibility of another family member.
- 2) Health Insurance Premiums

B. The only other allowable deduction is an allocation to a spouse and/or children at home as detailed in Article 10, Section 5, items B and C.

6. DEDUCTIONS FOR SPECIAL PERCENT PROGRAMS

When the worker determines there is a share of cost for the MFBU and the MFBU contains a pregnant woman and/or infant under the age of one year or a child from age one up to age six,

additional income computations must be completed to see if there is eligibility to a Special Percent Program. The additional computations are done to determine eligibility for the pregnant woman and/or infant under the 185% and 200% Programs and the child age one up to age six for the 133% Program. In these computations, health insurance premiums are not an allowable deduction. Only deductions which are allowable to AFDC-MN persons, excluding health insurance premiums, are allowable deductions for the MFBU when determining eligibility for the Special Percent Programs. Refer to Article 5, Section 12 for more information regarding these Programs.

7. APPORTIONMENT OF DEDUCTIONS

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Income deductions will be apportioned over time using the same procedures used for apportioning income. (See MPG Article 10, Section 4 for income apportionment regulations.)

8. BOARD AND CARE DEDUCTIONS

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As outlined in MPG Article 10, Section 1, that portion of the monthly income of a medically needy person residing in a licensed board and care facility which is:

- Paid to the facility for residential care and support; and
- In excess of the appropriate maintenance need level, is unavailable.

In the Petit v. Bontá lawsuit, the court found that the Medi-Cal Program needed to allow persons in licensed board and care residential facilities to apply incurred expenses for personal care services to their SOC.

Effective April 1, 2000, an income deduction of \$315 for board and care services is to be allowed unless the income deduction for excess board and care allows for a lower SOC.

Examples

- A. Beneficiary in licensed board and care pays board and care in the amount of \$750. Beneficiary receives Social Security in the amount of \$900. \$900 minus \$20 Aged Blind or Disabled (ABD) any income deduction leaves a nonexempt income of \$880.

\$750 Amount paid for board and care.
-\$600 Maintenance need.
\$150 Excess board and care.

The standard \$315 deduction for personal care services is greater than the \$150 excess board and care. Therefore, allow an income deduction of \$315.

\$880 Net income.
-\$315 Standard personal care deduction for persons in board and care.
\$565 Income used to determine share of cost.

\$565 Net income after all deductions.
-\$600 Maintenance need.
0 Share of cost.

- B. Beneficiary in licensed board and care pays board and care in the amount of \$1,300. Beneficiary receives Social Security in the amount of \$1,100. \$1,100 minus \$20 ABD any income deduction leaves nonexempt income of \$1,080.

\$1,300 Amount paid for board and care.
~~-\$ 600~~ Maintenance need.
\$ 700 Excess board and care.

The \$700 for excess board and care is greater than the \$315 standard deduction for personal care services. Therefore, allow an income deduction of \$700.

\$1,080 Net income.
~~-\$ 700~~ Excess board and care.
\$ 380 Income used to determine share of cost.

\$380 Net income after all deductions.
~~-\$600~~ Maintenance need.
0 Share of cost.

- C. Beneficiary in licensed board and care pays board and care in the amount of \$850. Beneficiary receives Social Security in the amount of \$1,000. \$1,000 minus \$20 ABD any income deduction leaves a nonexempt income of \$980.

\$850 Amount paid for board and care.
~~-\$600~~ Maintenance need.
\$250 Excess board and care.

The standard \$315 deduction for personal care services is greater than the \$250 excess board and care. Therefore, allow an income deduction of \$315.

\$980 Net income.
~~-\$315~~ Standard personal care deduction for persons in board and care.
\$665 Income used to determine share of cost.

\$665 Net income after all deductions.
~~-\$600~~ Maintenance need.
\$ 65 Share of cost.

- D. Beneficiary in licensed board and care pays board and care in the amount of \$1,300. Beneficiary receives Social Security in the amount of \$1,400. \$1,400 minus \$20 ABD any income deduction leaves a nonexempt income of \$1,380.

\$1,300 Amount paid for board and care.
~~-\$ 600~~ Maintenance need.
\$ 700 Excess board and care.

The \$700 for excess board and care is greater than the \$315 standard deduction for personal care services. Therefore, allow an income deduction of \$700.

\$1,380 Net income.
~~\$ 700~~ Excess board and care.
\$ 680 Income used to determine share of cost.

\$680 Net income after all deductions.
\$600 Maintenance need.
\$ 80 Share of cost.

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APPENDIX A

IHSS NEEDS ASSESSMENTS REFERRALS CLIENT REQUEST FOR IHSS EVALUATION ZIP CODE REFERRAL CHART

*Requests for IHSS needs assessments are forwarded to the appropriate district office according to the applicant's/beneficiary's zip code.

**Determine duty social worker responsible for IHSS benefit evaluation according to the applicant's/beneficiary's zip code.

<u>ZIP</u> <u>CODE</u>	<u>DISTRICT</u>	<u>CITY</u>	<u>ZIP</u> <u>CODE</u>	<u>DISTRICT</u>	<u>CITY</u>
92001	EC	Alpine	92050	SB	National City
92002	SB	Bonita	92053	SB	Nestor
92003	OCN	Bonsall	92054	OCN	Oceanside
92004	EC	Borrego	92055	OCN	Camp Pendleton
92005	EC	Boulevard	92056	OCN	Oceanside
92006	EC	Campo	92059	ESC	Pala
92007	OCN	Cardiff	92060	ESC	Palomar Mountain
92008	OCN	Carlsbad	92061	ESC	Pauma Valley
92010	SB	Chula Vista	92062	EC	Pine Valley
92011	SB	Chula Vista	92063	EC	Potero
92012	SB	Chula Vista	92064	ESC	Poway
92014	OCN	Del Mar	92065	ESC	Ramona
92016	EC	Descanso	92066	ESC	Ranchita
92017	EC	Dulzura	92067	OCN	Rancho Santa Fe
92019	EC	El Cajon	92068	OCN	San Luis Rey
			92069	ESC	San Marcos
92020	EC	El Cajon	92070	EC	Santa Ysabel
92021	EC	El Cajon	92071	EC	Santee
92022	EC	EC PO Box	92073	ESC	San Ysidro
92024	OCN	Encinitas	92075	OCN	Solana Beach
92025	ESC	Escondido	92077	EC	Spring Valley
92026	ESC	Escondido	92078	EC	Spring Valley
92027	ESC	Escondido	92080	EC	Tecate, CA
92028	OCN	Fallbrook	92082	ESC	Valley Center
92031	EC	Guatay	92083	OSC	Vista
92032	SB	Imperial Beach	92084	ESC	Vista
92034	EC	Jacumba	92086	ESC	Warner Springs
92035	EC	Jamul	92101	KM	Downtown San Diego
92036	EC	Julian	92102	SB	San Diego
92037	KM	La Jolla	92103	KM	Hillcrest
92038	KM	La Jolla PO Box	92104	SB	North Park
92040	EC	Lakeside	92105	SB	East San Diego
92041	EC	La Mesa	92106	KM	Point Loma
92045	SB	Lemon Grove	92107	KM	Ocean Beach
92047	SB	Lincoln Acres	92108	KM	Mission Valley
92048	EC	Mt. Laguna	92109	KM	Pacific Beach